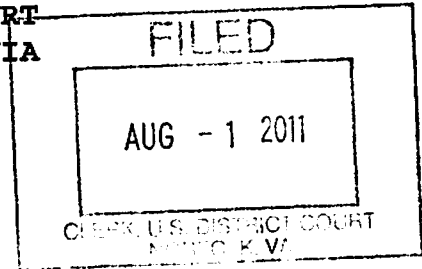


UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF VIRGINIA  
Norfolk Division



JTH TAX, INC., d/b/a  
LIBERTY TAX SERVICES,

Plaintiff,

v.

ACTION NO. 2:11cv66

WILLIAM HOULE,

Defendant.

ORDER

This matter comes before the court on the Motion to Dismiss, filed by the defendant on May 17, 2011. The matter was referred to a United States Magistrate Judge by Order of June 8, 2011, pursuant to the provisions of 28 U.S.C. § 636(b)(1)(B) and (C) and Federal Rule of Civil Procedure 72(b), to conduct hearings, including evidentiary hearings, if necessary, and to submit to the undersigned proposed findings of fact, if applicable, and recommendations for the disposition of the motion.

The Magistrate Judge's Report and Recommendation was filed on June 27, 2011. The magistrate judge recommended that the Motion to Dismiss be denied. By copy of the Report and Recommendation, the parties were advised of their right to file written objections thereto. On July 13, 2011, the court received the defendant's Objection to the Magistrate Judge's Report and Recommendation.

The court, having examined the Objection by the defendant to the Report and Recommendation and having made de novo findings with

respect thereto, does hereby adopt and approve the findings and recommendations set forth in the Report and Recommendation of the United States Magistrate Judge filed June 27, 2011. Accordingly, the defendant's Motion to Dismiss is **DENIED**.

The Clerk shall forward a copy of this Order to counsel for the parties.

It is so ORDERED.

/s/  
Rebecca Beach Smith  
United States District Judge

UNITED STATES DISTRICT JUDGE

Norfolk, Virginia

August 1, 2011